

DEPARTMENT OF STATE REVENUE
LETTER OF FINDINGS NUMBER: 28-940528 CSET
CONTROLLED SUBSTANCE EXCISE TAX
FOR TAX PERIODS: 1994

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ISSUE

1. CONTROLLED SUBSTANCE EXCISE TAX: IMPOSITION

Authority: IC 6-7-3-5, IC 6-8.1-5-1(b).

Taxpayer protests the assessment of Controlled Substance Excise Tax.

STATEMENT OF FACTS

Taxpayer was arrested for possession of marijuana. The Indiana Department of Revenue issued a Record of Jeopardy Finding, Jeopardy Assessment Notice and Demand on June 2, 1994 in a base tax amount of \$476.00. Taxpayer filed a protest to the assessment. A hearing on the protest was scheduled for April 12, 2000. Taxpayer was notified of the hearing at his last known address. Taxpayer did not appear for the hearing. Further facts will be provided as necessary.

Controlled Substance Excise Tax-Imposition

Discussion

IC 6-7-3-5 imposes the Controlled Substance Excise Tax on the possession and delivery of marijuana and cocaine in the State of Indiana. Taxpayer bears the burden of proving that the assessment of tax is incorrect. IC 6-8.1-5-1(b). The arresting officer's report and Indiana State Police Laboratory report indicate that Taxpayer was in possession of marijuana. Since Taxpayer did not appear at the hearing or offer any evidence to contradict the facts of the file, Taxpayer did not sustain its burden of proving that the assessment was incorrect.

Finding

Taxpayer's protest is denied.